

**DECLARATION AND POWER OF ATTORNEY
(NONPROVISIONAL APPLICATION)**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below at 201 et seq. beneath my name.

I believe I am the original, first and sole inventor if only one name is listed at 201 below, or an original, first and joint inventor if plural names are listed at 201 et seq. below, of the subject matter which is claimed and for which a patent is sought on the invention entitled

**TAMPER RESISTANT CO-EXTRUDED DOSAGE FORM CONTAINING AN ACTIVE AGENT AND AN ADVERSE AGENT AND
PROCESS OF MAKING SAME**
and for which a patent application:

- is attached hereto and includes amendment(s) filed on (if applicable)
- was filed in the United States on as Application No. (for declaration not accompanying application)
with amendment(s) filed on (if applicable)
- was filed as PCT international Application No. PCT/US04/041154 on December 8, 2004 and was amended under PCT Article 19 on (if applicable)

I hereby authorize and request my attorneys at Duane Morris LLP to insert herein parentheses (Application No. _____ filed _____) the filing date and application number of said application when known.

I hereby state that I have reviewed and understand the contents of the above identified application, including the claims, as amended by any amendment referred to above

I acknowledge the duty to disclose information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

| EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED PRIOR TO THE FILING DATE OF THE APPLICATION | | | |
|--|---------|--------------------------------------|--|
| APPLICATION NUMBER | COUNTRY | DATE OF FILING (day, month, year) | PRIORITY CLAIMED |
| | | | YES <input type="checkbox"/> NO <input type="checkbox"/> |
| | | | YES <input type="checkbox"/> NO <input type="checkbox"/> |

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below.

| PROVISIONAL APPLICATION NUMBER | FILING DATE |
|--------------------------------|------------------|
| 60/528,550 | December 9, 2003 |
| | |

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information known to me which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

| NON-PROVISIONAL APPLICATION SERIAL NO. | FILING DATE | STATUS | | |
|---|------------------|----------|---------|-----------|
| | | PATENTED | PENDING | ABANDONED |
| PCT/US04/041154 | December 8, 2004 | | XXX | |
| | | | | |

POWER OF ATTORNEY: As a named inventor, I hereby appoint Practitioners at Customer Number 42109, all of Duane Morris LLP, whose address is 380 Lexington Avenue, New York, New York 10168 and each of them, my attorneys, to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

| | | |
|-------------------------|--|--|
| SEND CORRESPONDENCE TO: | DUANE MORRIS LLP 380 Lexington Avenue, New York, NY 10168 PTO Customer No. 42109 | DIRECT TELEPHONE CALLS TO: DUANE MORRIS DOCKETING 212-692-1863 |
|-------------------------|--|--|

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

| | | | | |
|--|-------------------------|------------------------------|--------------------------------|-------------------------------|
| 2 0 1 | FULL NAME OF INVENTOR | LAST NAME Flath | FIRST NAME Robert | MIDDLE NAME P. |
| | RESIDENCE & CITIZENSHIP | CITY Yonkers | STATE OR FOREIGN COUNTRY NY | COUNTRY OF CITIZENSHIP USA |
| | POST OFFICE ADDRESS | STREET 15 Northview Place | CITY Yonkers | STATE OR COUNTRY NY |
| SIGNATURE OF INVENTOR 201 <i>Robert P Flath</i> | | | DATE 06/15/2006 | |
| 2 0 2 | FULL NAME OF INVENTOR | LAST NAME Masselink | FIRST NAME John | MIDDLE NAME K. |
| | RESIDENCE & CITIZENSHIP | CITY Old Tappan | STATE OR FOREIGN COUNTRY NJ | COUNTRY OF CITIZENSHIP USA |
| | POST OFFICE ADDRESS | STREET 7 Windsor Place | CITY Old Tappan | STATE OR COUNTRY NJ |
| SIGNATURE OF INVENTOR 202 | | | DATE | |
| 2 0 3 | FULL NAME OF INVENTOR | LAST NAME | FIRST NAME | MIDDLE NAME |
| | RESIDENCE & CITIZENSHIP | CITY | STATE OR FOREIGN COUNTRY | COUNTRY OF CITIZENSHIP |
| | POST OFFICE ADDRESS | STREET | CITY | STATE OR COUNTRY |
| SIGNATURE OF INVENTOR 203 | | | DATE | |
| 2 0 4 | FULL NAME OF INVENTOR | LAST NAME | FIRST NAME | MIDDLE NAME |
| | RESIDENCE & CITIZENSHIP | CITY | STATE OR FOREIGN COUNTRY | COUNTRY OF CITIZENSHIP |
| | POST OFFICE ADDRESS | STREET | CITY | STATE OR COUNTRY |
| SIGNATURE OF INVENTOR 204 | | | DATE | |
| 2 0 5 | FULL NAME OF INVENTOR | LAST NAME | FIRST NAME | MIDDLE NAME |
| | RESIDENCE & CITIZENSHIP | CITY | STATE OR FOREIGN COUNTRY | COUNTRY OF CITIZENSHIP |
| | POST OFFICE ADDRESS | STREET | CITY | STATE OR COUNTRY |
| SIGNATURE OF INVENTOR 205 | | | DATE | |

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| | RESIDENCE & CITIZENSHIP | CITY Old Tappan | STATE OR FOREIGN COUNTRY NJ | COUNTRY OF CITIZENSHIP USA |
| | POST OFFICE ADDRESS | STREET 7 Windsor Place | CITY Old Tappan | STATE OR COUNTRY NJ |
| | SIGNATURE OF INVENTOR 202 <i>M. Masselink</i> | | | DATE 6/19/06 |
| 2 0 3 | FULL NAME OF INVENTOR | LAST NAME | FIRST NAME | MIDDLE NAME |
| | RESIDENCE & CITIZENSHIP | CITY | STATE OR FOREIGN COUNTRY | COUNTRY OF CITIZENSHIP |
| | POST OFFICE ADDRESS | STREET | CITY | STATE OR COUNTRY |
| | SIGNATURE OF INVENTOR 203 | | | DATE |
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| | SIGNATURE OF INVENTOR 205 | | | DATE |